

Fill in this information to identify your case:

United States Bankruptcy Court for the:

WESTERN DISTRICT OF WASHINGTON

Case number (if known)

Chapter 11

Check if this an amended filing

Official Form 201

**Voluntary Petition for Non-Individuals Filing for Bankruptcy**

06/24

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name	<u>Fofce SPC</u>		
2. All other names debtor used in the last 8 years	Include any assumed names, trade names and <i>doing business as</i> names		
3. Debtor's federal Employer Identification Number (EIN)	<u>46-4902899</u>		
4. Debtor's address	Principal place of business  <u>1244 Moore Rd B1</u> <u>Camano Island, WA 98282</u> Number, Street, City, State & ZIP Code	Mailing address, if different from principal place of business  P.O. Box, Number, Street, City, State & ZIP Code	
	<u>Island</u> County	Location of principal assets, if different from principal place of business  <u>1244 Moore Rd B1 Camano Island, WA 98282</u> Number, Street, City, State & ZIP Code	
5. Debtor's website (URL)			
6. Type of debtor	<input type="checkbox"/> Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP)) <input type="checkbox"/> Partnership (excluding LLP) <input checked="" type="checkbox"/> Other. Specify: <u>SPC</u>		

**7. Describe debtor's business** A. *Check one:*

- Health Care Business (as defined in 11 U.S.C. § 101(27A))
- Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
- Railroad (as defined in 11 U.S.C. § 101(44))
- Stockbroker (as defined in 11 U.S.C. § 101(53A))
- Commodity Broker (as defined in 11 U.S.C. § 101(6))
- Clearing Bank (as defined in 11 U.S.C. § 781(3))
- None of the above

B. *Check all that apply*

- Tax-exempt entity (as described in 26 U.S.C. §501)
- Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. §80a-3)
- Investment advisor (as defined in 15 U.S.C. §80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor. See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.

**8. Under which chapter of the Bankruptcy Code is the debtor filing?**

*Check one:*

- Chapter 7
- Chapter 9
- Chapter 11. *Check all that apply:*

- Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$3,024,725 (amount subject to adjustment on 4/01/25 and every 3 years after that).
- The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). If the debtor is a small business debtor, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if all of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D), and it chooses to proceed under Subchapter V of Chapter 11.
- A plan is being filed with this petition.
- Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
- The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
- The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

- Chapter 12

**9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?**

- No.
- Yes.

If more than 2 cases, attach a separate list.

District	When	Case number	Case number
District	When	Case number	Case number

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?

No  
 Yes.

List all cases. If more than 1, attach a separate list

Debtor \_\_\_\_\_ Relationship \_\_\_\_\_  
District \_\_\_\_\_ When \_\_\_\_\_ Case number, if known \_\_\_\_\_

11. Why is the case filed in this district?

Check all that apply:

Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.  
 A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?

No

Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.

Why does the property need immediate attention? (Check all that apply.)

It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.  
What is the hazard? \_\_\_\_\_  
 It needs to be physically secured or protected from the weather.  
 It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).  
 Other \_\_\_\_\_

Where is the property?

Number, Street, City, State & ZIP Code

Is the property insured?

No

Yes. Insurance agency \_\_\_\_\_

Contact name \_\_\_\_\_

Phone \_\_\_\_\_

### Statistical and administrative information

13. Debtor's estimation of available funds

Check one:

Funds will be available for distribution to unsecured creditors.  
 After any administrative expenses are paid, no funds will be available to unsecured creditors.

14. Estimated number of creditors

1-49  
 50-99  
 100-199  
 200-999

1,000-5,000  
 5,001-10,000  
 10,001-25,000

25,001-50,000  
 50,001-100,000  
 More than 100,000

15. Estimated Assets

\$0 - \$50,000  
 \$50,001 - \$100,000  
 \$100,001 - \$500,000  
 \$500,001 - \$1 million

\$1,000,001 - \$10 million  
 \$10,000,001 - \$50 million  
 \$50,000,001 - \$100 million  
 \$100,000,001 - \$500 million

\$500,000,001 - \$1 billion  
 \$1,000,000,001 - \$10 billion  
 \$10,000,000,001 - \$50 billion  
 More than \$50 billion

16. Estimated liabilities

\$0 - \$50,000

\$1,000,001 - \$10 million

\$500,000,001 - \$1 billion

Debtor **Fofcee SPC** Case number (*if known*)

Name

<input type="checkbox"/> \$50,001 - \$100,000	<input type="checkbox"/> \$10,000,001 - \$50 million	<input type="checkbox"/> \$1,000,000,001 - \$10 billion
<input checked="" type="checkbox"/> \$100,001 - \$500,000	<input type="checkbox"/> \$50,000,001 - \$100 million	<input type="checkbox"/> \$10,000,000,001 - \$50 billion
<input type="checkbox"/> \$500,001 - \$1 million	<input type="checkbox"/> \$100,000,001 - \$500 million	<input type="checkbox"/> More than \$50 billion

**Request for Relief, Declaration, and Signatures**

**WARNING** -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

**17. Declaration and signature  
of authorized  
representative of debtor**

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on September 10, 2024  
MM / DD / YYYY

**X /s/ Kevin McCalmon**

Signature of authorized representative of debtor

Title \_\_\_\_\_

**Kevin McCalmon**

Printed name

**18. Signature of attorney**

**X /s/ Thomas D. Neeleman**

Signature of attorney for debtor

Date September 10, 2024

MM / DD / YYYY

**Thomas D. Neeleman 33980**

Printed name

**Neeleman Law Group, P.C.**

Firm name

**1403 8th Street**

**Marysville, WA 98270**

Number, Street, City, State & ZIP Code

Contact phone (425) 212-4800

Email address courtmail@expresslaw.com

**33980 WA**

Bar number and State

Fill in this information to identify the case:

Debtor name Fofcee SPC

United States Bankruptcy Court for the: WESTERN DISTRICT OF WASHINGTON

Case number (if known) \_\_\_\_\_

Check if this is an amended filing

Official Form 202

## Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

**WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.**

### Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- Schedule A/B: Assets–Real and Personal Property* (Official Form 206A/B)
- Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- Schedule H: Codebtors* (Official Form 206H)
- Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- Amended Schedule*
- Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- Other document that requires a declaration*

I declare under penalty of perjury that the foregoing is true and correct.

Executed on September 10, 2024

X /s/ Kevin McCalmon

Signature of individual signing on behalf of debtor

Kevin McCalmon

Printed name

Position or relationship to debtor

Fill in this information to identify the case:

Debtor name	Fofce SPC
United States Bankruptcy Court for the:	WESTERN DISTRICT OF WASHINGTON
Case number (if known):	

Check if this is an  
amended filing

## Official Form 204

### Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders

12/15

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
AMEX P.O. Box 96001 Los Angeles, CA 90096		Credit Card				\$30,011.00
AMEX P.O. Box 96001 Los Angeles, CA 90096		Credit Card				\$23,461.00
Credit Key		Loan				\$7,300.00
Kevin McCalmon 48 Lucky Lane Camano Island, WA 98282		Loan				\$4,000.00
SBA 409 3rd St, SW Washington, DC 20416		EIDL Loan		\$149,500.00	\$0.00	\$149,500.00
Seattle Economic Development 1437 South Jackson Street Seattle, WA 98144		Loan				\$137,500.00
Seattle Economic Development 1437 South Jackson Street Seattle, WA 98144		Loan				\$12,500.00

Fill in this information to identify the case:

Debtor name **Fofcee SPC**

United States Bankruptcy Court for the: **WESTERN DISTRICT OF WASHINGTON**

Case number (if known) \_\_\_\_\_

Check if this is an amended filing

**Official Form 206Sum**  
**Summary of Assets and Liabilities for Non-Individuals**

**12/15**

**Part 1: Summary of Assets**

**1. Schedule A/B: Assets-Real and Personal Property** (Official Form 206A/B)

1a. <b>Real property:</b> Copy line 88 from <i>Schedule A/B</i> .....	\$ <b>7,000.00</b>
1b. <b>Total personal property:</b> Copy line 91A from <i>Schedule A/B</i> .....	\$ <b>64,227.00</b>
1c. <b>Total of all property:</b> Copy line 92 from <i>Schedule A/B</i> .....	\$ <b>71,227.00</b>

**Part 2: Summary of Liabilities**

**2. Schedule D: Creditors Who Have Claims Secured by Property** (Official Form 206D)  
Copy the total dollar amount listed in Column A, *Amount of claim*, from line 3 of *Schedule D*..... \$ **149,500.00**

**3. Schedule E/F: Creditors Who Have Unsecured Claims** (Official Form 206E/F)

3a. <b>Total claim amounts of priority unsecured claims:</b> Copy the total claims from Part 1 from line 5a of <i>Schedule E/F</i> .....	\$ <b>0.00</b>
3b. <b>Total amount of claims of nonpriority amount of unsecured claims:</b> Copy the total of the amount of claims from Part 2 from line 5b of <i>Schedule E/F</i> .....	+\$ <b>214,772.00</b>

**4. Total liabilities** .....  
Lines 2 + 3a + 3b

\$ **364,272.00**

Fill in this information to identify the case:

Debtor name **Fofcee SPC**

United States Bankruptcy Court for the: **WESTERN DISTRICT OF WASHINGTON**

Case number (if known) \_\_\_\_\_

Check if this is an amended filing

## Official Form 206A/B

### Schedule A/B: Assets - Real and Personal Property

12/15

Disclose all property, real and personal, which the debtor owns or in which the debtor has any other legal, equitable, or future interest. Include all property in which the debtor holds rights and powers exercisable for the debtor's own benefit. Also include assets and properties which have no book value, such as fully depreciated assets or assets that were not capitalized. In Schedule A/B, list any executory contracts or unexpired leases. Also list them on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G).

Be as complete and accurate as possible. If more space is needed, attach a separate sheet to this form. At the top of any pages added, write the debtor's name and case number (if known). Also identify the form and line number to which the additional information applies. If an additional sheet is attached, include the amounts from the attachment in the total for the pertinent part.

For Part 1 through Part 11, list each asset under the appropriate category or attach separate supporting schedules, such as a fixed asset schedule or depreciation schedule, that gives the details for each asset in a particular category. List each asset only once. In valuing the debtor's interest, do not deduct the value of secured claims. See the instructions to understand the terms used in this form.

**Part 1: Cash and cash equivalents**

1. Does the debtor have any cash or cash equivalents?

No. Go to Part 2.

Yes Fill in the information below.

**All cash or cash equivalents owned or controlled by the debtor**

**Current value of debtor's interest**

**\$0.00**

2. **Cash on hand**

3. **Checking, savings, money market, or financial brokerage accounts (Identify all)**

Name of institution (bank or brokerage firm)

Type of account

Last 4 digits of account number

3.1. **Beneficial State Bank**

**Checking**

**1302**

**\$3,675.00**

3.2. **Beneficial State Bank**

**Savings**

**1868**

**\$2,685.00**

4. **Other cash equivalents (Identify all)**

5. **Total of Part 1.**

Add lines 2 through 4 (including amounts on any additional sheets). Copy the total to line 80.

**\$6,360.00**

**Part 2: Deposits and Prepayments**

6. Does the debtor have any deposits or prepayments?

No. Go to Part 3.

Yes Fill in the information below.

**Part 3: Accounts receivable**

10. Does the debtor have any accounts receivable?

No. Go to Part 4.

Debtor **Fofcee SPC**  
Name

Case number (*If known*)

Yes Fill in the information below.

11. **Accounts receivable**

11a. 90 days old or less:	<b>6,742.00</b>	-	<b>0.00</b>	= ....	<b>\$6,742.00</b>
face amount			doubtful or uncollectible accounts		
11a. 90 days old or less:	<b>5,569.00</b>	-	<b>0.00</b>	= ....	<b>\$5,569.00</b>
face amount			doubtful or uncollectible accounts		
11a. 90 days old or less:	<b>3,256.00</b>	-	<b>0.00</b>	= ....	<b>\$3,256.00</b>
face amount			doubtful or uncollectible accounts		

12. **Total of Part 3.**

Current value on lines 11a + 11b = line 12. Copy the total to line 82.

**\$15,567.00**

Part 4: **Investments**

13. Does the debtor own any investments?

No. Go to Part 5.  
 Yes Fill in the information below.

Part 5: **Inventory, excluding agriculture assets**

18. Does the debtor own any inventory (excluding agriculture assets)?

No. Go to Part 6.  
 Yes Fill in the information below.

General description	Date of the last physical inventory	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
19. <b>Raw materials</b> <b>Green Coffee (in lbs)</b>		<b>\$0.00</b>	<b>Liquidation</b>	<b>\$2,000.00</b>

20. **Work in progress**

21. **Finished goods, including goods held for resale**

22. **Other inventory or supplies**

23. **Total of Part 5.**

Add lines 19 through 22. Copy the total to line 84.

**\$2,000.00**

24. **Is any of the property listed in Part 5 perishable?**

No  
 Yes

25. **Has any of the property listed in Part 5 been purchased within 20 days before the bankruptcy was filed?**

No  
 Yes. Book value \_\_\_\_\_ Valuation method \_\_\_\_\_ Current Value \_\_\_\_\_

26. **Has any of the property listed in Part 5 been appraised by a professional within the last year?**

No

Debtor Fofcee SPC  
Name

Case number (*If known*) \_\_\_\_\_

Yes

**Part 6: Farming and fishing-related assets (other than titled motor vehicles and land)**

27. Does the debtor own or lease any farming and fishing-related assets (other than titled motor vehicles and land)?

No. Go to Part 7.

Yes Fill in the information below.

**Part 7: Office furniture, fixtures, and equipment; and collectibles**

38. Does the debtor own or lease any office furniture, fixtures, equipment, or collectibles?

No. Go to Part 8.

Yes Fill in the information below.

	General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
39.	<b>Office furniture</b> <u>Desks, Mezzanine, Cabinets, Phone</u>	<u>\$0.00</u>	<u>Liquidation</u>	<u>\$2,500.00</u>
40.	<b>Office fixtures</b>			
41.	<b>Office equipment, including all computer equipment and communication systems equipment and software</b> <u>Office Supplies, Cleaning Supplies</u>	<u>\$0.00</u>		<u>\$750.00</u>
42.	<b>Collectibles</b> Examples: Antiques and figurines; paintings, prints, or other artwork; books, pictures, or other art objects; china and crystal; stamp, coin, or baseball card collections; other collections, memorabilia, or collectibles			
43.	<b>Total of Part 7.</b> Add lines 39 through 42. Copy the total to line 86.			<u>\$3,250.00</u>
44.	<b>Is a depreciation schedule available for any of the property listed in Part 7?</b>			
	<input checked="" type="checkbox"/> No			
	<input type="checkbox"/> Yes			
45.	<b>Has any of the property listed in Part 7 been appraised by a professional within the last year?</b>			
	<input checked="" type="checkbox"/> No			
	<input type="checkbox"/> Yes			

**Part 8: Machinery, equipment, and vehicles**

46. Does the debtor own or lease any machinery, equipment, or vehicles?

No. Go to Part 9.

Yes Fill in the information below.

	General description Include year, make, model, and identification numbers (i.e., VIN, HIN, or N-number)	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
47.	<b>Automobiles, vans, trucks, motorcycles, trailers, and titled farm vehicles</b>			
47.1.	<u>Vent Hood System</u>	<u>\$0.00</u>		<u>\$250.00</u>

Debtor Fofcee SPC  
Name \_\_\_\_\_

Case number (*If known*) \_\_\_\_\_

48. **Watercraft, trailers, motors, and related accessories** *Examples:* Boats, trailers, motors, floating homes, personal watercraft, and fishing vessels

49. **Aircraft and accessories**

50. **Other machinery, fixtures, and equipment (excluding farm machinery and equipment)**

<u>Diedrich Coffee Roaster</u>	<u>\$0.00</u>	<u>Liquidation</u>	<u>\$12,000.00</u>
<u>Diedrich Coffee Afterburner</u>	<u>\$0.00</u>	<u>Liquidation</u>	<u>\$5,000.00</u>
<u>KCup Sealing Machine (large)</u>	<u>\$0.00</u>	<u>Liquidation</u>	<u>\$5,000.00</u>
<u>KCup Sealing Machine (small)</u>	<u>\$0.00</u>	<u>Liquidation</u>	<u>\$2,000.00</u>
<u>Grinders</u>	<u>\$0.00</u>	<u>Liquidation</u>	<u>\$1,000.00</u>
<u>Sonofresco Roasters (4)</u>	<u>\$0.00</u>	<u>Liquidation</u>	<u>\$4,000.00</u>
<u>Net Weigh and Fill Machine</u>	<u>\$0.00</u>	<u>Liquidation</u>	<u>\$6,000.00</u>
<u>POS System</u>	<u>\$0.00</u>	<u>Liquidation</u>	<u>\$300.00</u>
<u>Label Printer</u>	<u>\$0.00</u>	<u>Liquidation</u>	<u>\$800.00</u>
<u>Laser Printer</u>	<u>\$0.00</u>	<u>Liquidation</u>	<u>\$100.00</u>
<u>Bag Sealer</u>	<u>\$0.00</u>	<u>Liquidation</u>	<u>\$100.00</u>

51. **Total of Part 8.**

Add lines 47 through 50. Copy the total to line 87.

\$36,550.00

52. **Is a depreciation schedule available for any of the property listed in Part 8?**

No  
 Yes

53. **Has any of the property listed in Part 8 been appraised by a professional within the last year?**

No  
 Yes

**Part 9: Real property**

54. **Does the debtor own or lease any real property?**

No. Go to Part 10.  
 Yes Fill in the information below.

55. **Any building, other improved real estate, or land which the debtor owns or in which the debtor has an interest**

Debtor Fofcee SPC \_\_\_\_\_ Case number (*If known*) \_\_\_\_\_

Name \_\_\_\_\_

Description and location of property <small>Include street address or other description such as Assessor Parcel Number (APN), and type of property (for example, acreage, factory, warehouse, apartment or office building, if available.)</small>	Nature and extent of debtor's interest in property	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
55.1. <b>Allpack bag filling machine</b>		<b>\$0.00</b>	<b>Liquidation</b>	<b>\$7,000.00</b>

56. **Total of Part 9.** \_\_\_\_\_ **\$7,000.00**

Add the current value on lines 55.1 through 55.6 and entries from any additional sheets.  
Copy the total to line 88.

57. **Is a depreciation schedule available for any of the property listed in Part 9?**

No  
 Yes

58. **Has any of the property listed in Part 9 been appraised by a professional within the last year?**

No  
 Yes

**Part 10: Intangibles and intellectual property**

59. **Does the debtor have any interests in intangibles or intellectual property?**

No. Go to Part 11.  
 Yes Fill in the information below.

General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
60. <b>Patents, copyrights, trademarks, and trade secrets</b> <b>Fofcee Business Name (Domain)</b>	<b>\$0.00</b>	<b>Liquidation</b>	<b>\$100.00</b>

61. **Internet domain names and websites**

62. **Licenses, franchises, and royalties**

63. **Customer lists, mailing lists, or other compilations**

64. **Other intangibles, or intellectual property**

65. **Goodwill**

66. **Total of Part 10.** \_\_\_\_\_ **\$100.00**

Add lines 60 through 65. Copy the total to line 89.

67. **Do your lists or records include personally identifiable information of customers** (as defined in 11 U.S.C. §§ 101(41A) and 107)?

No  
 Yes

68. **Is there an amortization or other similar schedule available for any of the property listed in Part 10?**

No  
 Yes

69. **Has any of the property listed in Part 10 been appraised by a professional within the last year?**

Debtor Fofcee SPC  
Name

Case number (*If known*) \_\_\_\_\_

No  
 Yes

**Part 11: All other assets**

**70. Does the debtor own any other assets that have not yet been reported on this form?**  
Include all interests in executory contracts and unexpired leases not previously reported on this form.

No. Go to Part 12.  
 Yes Fill in the information below.

		Current value of debtor's interest
71.	<b>Notes receivable</b> Description (include name of obligor)	
72.	<b>Tax refunds and unused net operating losses (NOLs)</b> Description (for example, federal, state, local)	
73.	<b>Interests in insurance policies or annuities</b>	
74.	<b>Causes of action against third parties (whether or not a lawsuit has been filed)</b>	
75.	<b>Other contingent and unliquidated claims or causes of action of every nature, including counterclaims of the debtor and rights to set off claims</b>	
76.	<b>Trusts, equitable or future interests in property</b>	
77.	<b>Other property of any kind not already listed</b> <i>Examples:</i> Season tickets, country club membership	
	<b>Uniforms</b>	<b>\$200.00</b>
	<b>Employee Food</b>	<b>\$100.00</b>
	<b>Misc. Posters and Decorations</b>	<b>\$100.00</b>
78.	<b>Total of Part 11.</b> Add lines 71 through 77. Copy the total to line 90.	<b>\$400.00</b>
79.	<b>Has any of the property listed in Part 11 been appraised by a professional within the last year?</b>	
	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	

Debtor Fofcee SPC  
Name

Case number (*If known*) \_\_\_\_\_

Part 12: **Summary**

In Part 12 copy all of the totals from the earlier parts of the form

Type of property	Current value of personal property	Current value of real property
80. <b>Cash, cash equivalents, and financial assets.</b> <i>Copy line 5, Part 1</i>	<u>\$6,360.00</u>	
81. <b>Deposits and prepayments.</b> <i>Copy line 9, Part 2.</i>	<u>\$0.00</u>	
82. <b>Accounts receivable.</b> <i>Copy line 12, Part 3.</i>	<u>\$15,567.00</u>	
83. <b>Investments.</b> <i>Copy line 17, Part 4.</i>	<u>\$0.00</u>	
84. <b>Inventory.</b> <i>Copy line 23, Part 5.</i>	<u>\$2,000.00</u>	
85. <b>Farming and fishing-related assets.</b> <i>Copy line 33, Part 6.</i>	<u>\$0.00</u>	
86. <b>Office furniture, fixtures, and equipment; and collectibles.</b> <i>Copy line 43, Part 7.</i>	<u>\$3,250.00</u>	
87. <b>Machinery, equipment, and vehicles.</b> <i>Copy line 51, Part 8.</i>	<u>\$36,550.00</u>	
88. <b>Real property.</b> <i>Copy line 56, Part 9.....&gt;</i>		<u>\$7,000.00</u>
89. <b>Intangibles and intellectual property.</b> <i>Copy line 66, Part 10.</i>	<u>\$100.00</u>	
90. <b>All other assets.</b> <i>Copy line 78, Part 11.</i>	<u>\$400.00</u>	
91. <b>Total.</b> Add lines 80 through 90 for each column	<u>\$64,227.00</u>	+ 91b. <u>\$7,000.00</u>
92. <b>Total of all property on Schedule A/B.</b> Add lines 91a+91b=92		<u>\$71,227.00</u>

Fill in this information to identify the case:

Debtor name **Fofcee SPC**

United States Bankruptcy Court for the: **WESTERN DISTRICT OF WASHINGTON**

Case number (if known) \_\_\_\_\_

Check if this is an amended filing

## Official Form 206D

### Schedule D: Creditors Who Have Claims Secured by Property

12/15

Be as complete and accurate as possible.

**1. Do any creditors have claims secured by debtor's property?**

No. Check this box and submit page 1 of this form to the court with debtor's other schedules. Debtor has nothing else to report on this form.  
 Yes. Fill in all of the information below.

**Part 1: List Creditors Who Have Secured Claims**

2. List in alphabetical order all creditors who have secured claims. If a creditor has more than one secured claim, list the creditor separately for each claim.

2.1	Creditor's Name	Describe debtor's property that is subject to a lien <b>EIDL Loan</b>	Column A	Column B
			Amount of claim Do not deduct the value of collateral.	Value of collateral that supports this claim \$0.00
2.1	<b>SBA</b>  <b>409 3rd St, SW Washington, DC 20416</b>		<b>\$149,500.00</b>	
	Creditor's mailing address	Describe the lien		
	Creditor's email address, if known	Is the creditor an insider or related party?		
	Date debt was incurred	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		
	Last 4 digits of account number	Is anyone else liable on this claim?		
	Do multiple creditors have an interest in the same property?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Specify each creditor, including this creditor and its relative priority.	As of the petition filing date, the claim is: Check all that apply	
			<input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	

3. Total of the dollar amounts from Part 1, Column A, including the amounts from the Additional Page, if any. **\$149,500.00**

**Part 2: List Others to Be Notified for a Debt Already Listed in Part 1**

List in alphabetical order any others who must be notified for a debt already listed in Part 1. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for secured creditors.

If no others need to be notified for the debts listed in Part 1, do not fill out or submit this page. If additional pages are needed, copy this page.

Name and address

On which line in Part 1 did you enter the related creditor?

Last 4 digits of account number for this entity

**SBA**  
**Seattle District Office**  
**2401 Fourth Ave, Suite 450**  
**Seattle, WA 98121**

Line **2.1**

Fill in this information to identify the case:

Debtor name **Fofcee SPC**

United States Bankruptcy Court for the: **WESTERN DISTRICT OF WASHINGTON**

Case number (if known) \_\_\_\_\_

Check if this is an amended filing

## Official Form 206E/F

### Schedule E/F: Creditors Who Have Unsecured Claims

12/15

Be as complete and accurate as possible. Use Part 1 for creditors with PRIORITY unsecured claims and Part 2 for creditors with NONPRIORITY unsecured claims. List the other party to any executory contracts or unexpired leases that could result in a claim. Also list executory contracts on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B) and on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G). Number the entries in Parts 1 and 2 in the boxes on the left. If more space is needed for Part 1 or Part 2, fill out and attach the Additional Page of that Part included in this form.

#### Part 1: List All Creditors with PRIORITY Unsecured Claims

1. Do any creditors have priority unsecured claims? (See 11 U.S.C. § 507).

No. Go to Part 2.

Yes. Go to line 2.

2. List in alphabetical order all creditors who have unsecured claims that are entitled to priority in whole or in part. If the debtor has more than 3 creditors with priority unsecured claims, fill out and attach the Additional Page of Part 1.

		Total claim	Priority amount
2.1	Priority creditor's name and mailing address <b>Attorney General for WA State Bankruptcy &amp; Collections Unit 800 Fifth Ave, 20th Floor Seattle, WA 98104</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	<b>\$0.00</b> <b>\$0.00</b>
	Date or dates debt was incurred	Basis for the claim: <b>Notice Only</b>	
	Last 4 digits of account number	Is the claim subject to offset?	
	Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
2.2	Priority creditor's name and mailing address <b>IRS Centralized Insolvency P.O. Box 7346 Philadelphia, PA 19101-7346</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	<b>\$0.00</b> <b>\$0.00</b>
	Date or dates debt was incurred	Basis for the claim: <b>Notice Only</b>	
	Last 4 digits of account number	Is the claim subject to offset?	
	Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	

Debtor	<b>Fofcee SPC</b> Name	Case number (if known)
2.3	Priority creditor's name and mailing address <b>United States Attorneys Office</b> <b>Attn: Bankruptcy Assistant</b> <b>700 Stewart Street, Room 5220</b> <b>Seattle, WA 98101</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>\$0.00    \$0.00</b>
	Date or dates debt was incurred	
	Last 4 digits of account number	
	Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	
2.4	Priority creditor's name and mailing address <b>WA Department of Revenue</b> <b>2101 4th Ave, Ste 1400</b> <b>Seattle, WA 98121</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>\$0.00    \$0.00</b>
	Date or dates debt was incurred	
	Last 4 digits of account number	
	Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	
2.5	Priority creditor's name and mailing address <b>WA Dept of L &amp; I</b> <b>PO Box 44000</b> <b>Olympia, WA 98504-4000</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>\$0.00    \$0.00</b>
	Date or dates debt was incurred	
	Last 4 digits of account number	
	Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	
2.6	Priority creditor's name and mailing address <b>WA Employment Security Dept</b> <b>PO Box 34949</b> <b>Seattle, WA 98124-1949</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed  <b>\$0.00    \$0.00</b>
	Date or dates debt was incurred	
	Last 4 digits of account number	
	Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	

**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

3. List in alphabetical order all of the creditors with nonpriority unsecured claims. If the debtor has more than 6 creditors with nonpriority unsecured claims, fill out and attach the Additional Page of Part 2.

Amount of claim

Debtor	<b>Fofcee SPC</b> Name	Case number (if known)	
3.1	<b>Nonpriority creditor's name and mailing address</b> <b>AMEX</b> <b>P.O. Box 96001</b> <b>Los Angeles, CA 90096</b> <b>Date(s) debt was incurred</b> <u>2022 - 2023</u> <b>Last 4 digits of account number</b> <u>1002</u>	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <b>Basis for the claim:</b> <u>Credit Card</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>\$23,461.00</b>
3.2	<b>Nonpriority creditor's name and mailing address</b> <b>AMEX</b> <b>P.O. Box 96001</b> <b>Los Angeles, CA 90096</b> <b>Date(s) debt was incurred</b> <u>2022 - 2023</u> <b>Last 4 digits of account number</b> <u>1001</u>	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <b>Basis for the claim:</b> <u>Credit Card</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>\$30,011.00</b>
3.3	<b>Nonpriority creditor's name and mailing address</b> <b>Credit Key</b> <b>Date(s) debt was incurred</b> <u>2024</u> <b>Last 4 digits of account number</b> <u> </u>	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <b>Basis for the claim:</b> <u>Loan</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>\$7,300.00</b>
3.4	<b>Nonpriority creditor's name and mailing address</b> <b>Kevin McCalmon</b> <b>48 Lucky Lane</b> <b>Camano Island, WA 98282</b> <b>Date(s) debt was incurred</b> <u>03/12/2020</u> <b>Last 4 digits of account number</b> <u> </u>	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <b>Basis for the claim:</b> <u>Loan</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>\$4,000.00</b>
3.5	<b>Nonpriority creditor's name and mailing address</b> <b>Seattle Economic Development</b> <b>1437 South Jackson Street</b> <b>Seattle, WA 98144</b> <b>Date(s) debt was incurred</b> <u>11/18/20</u> <b>Last 4 digits of account number</b> <u>2413</u>	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <b>Basis for the claim:</b> <u>Loan</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>\$12,500.00</b>
3.6	<b>Nonpriority creditor's name and mailing address</b> <b>Seattle Economic Development</b> <b>1437 South Jackson Street</b> <b>Seattle, WA 98144</b> <b>Date(s) debt was incurred</b> <u>12/11/2020</u> <b>Last 4 digits of account number</b> <u>2402</u>	<b>As of the petition filing date, the claim is:</b> <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <b>Basis for the claim:</b> <u>Loan</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<b>\$137,500.00</b>

### Part 3: List Others to Be Notified About Unsecured Claims

4. List in alphabetical order any others who must be notified for claims listed in Parts 1 and 2. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for unsecured creditors.

If no others need to be notified for the debts listed in Parts 1 and 2, do not fill out or submit this page. If additional pages are needed, copy the next page.

Name and mailing address

On which line in Part 1 or Part 2 is the related creditor (if any) listed?

Last 4 digits of account number, if any

### Part 4: Total Amounts of the Priority and Nonpriority Unsecured Claims

5. Add the amounts of priority and nonpriority unsecured claims.

Total of claim amounts

Debtor **Fofcee SPC**  
Name \_\_\_\_\_

Case number (if known) \_\_\_\_\_

**5a. Total claims from Part 1**

**5b. Total claims from Part 2**

**5c. Total of Parts 1 and 2**

Lines 5a + 5b = 5c.

5a. \$ **0.00**  
5b. + \$ **214,772.00**

5c. \$ **214,772.00**

Fill in this information to identify the case:

Debtor name **Fofcee SPC**

United States Bankruptcy Court for the: **WESTERN DISTRICT OF WASHINGTON**

Case number (if known) \_\_\_\_\_

Check if this is an amended filing

## Official Form 206G

### Schedule G: Executory Contracts and Unexpired Leases

12/15

Be as complete and accurate as possible. If more space is needed, copy and attach the additional page, number the entries consecutively.

1. Does the debtor have any executory contracts or unexpired leases?

No. Check this box and file this form with the debtor's other schedules. There is nothing else to report on this form.

Yes. Fill in all of the information below even if the contacts of leases are listed on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B).

#### 2. List all contracts and unexpired leases

State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease

2.1. State what the contract or lease is for and the nature of the debtor's interest

**Lease for Building**

State the term remaining

**Expires 5/1/25**

**Eagles Landing**

**c/o Tom Little**

**101 North Sunset Drive**

**Camano Island, WA 98282**

List the contract number of any government contract

Fill in this information to identify the case:

Debtor name **Fofcee SPC**

United States Bankruptcy Court for the: **WESTERN DISTRICT OF WASHINGTON**

Case number (if known) \_\_\_\_\_

Check if this is an amended filing

## Official Form 206H Schedule H: Your Codebtors

12/15

Be as complete and accurate as possible. If more space is needed, copy the Additional Page, numbering the entries consecutively. Attach the Additional Page to this page.

### 1. Do you have any codebtors?

No. Check this box and submit this form to the court with the debtor's other schedules. Nothing else needs to be reported on this form.  
 Yes

2. In Column 1, list as codebtors all of the people or entities who are also liable for any debts listed by the debtor in the schedules of creditors, **Schedules D-G**. Include all guarantors and co-obligors. In Column 2, identify the creditor to whom the debt is owed and each schedule on which the creditor is listed. If the codebtor is liable on a debt to more than one creditor, list each creditor separately in Column 2.

Column 1: **Codebtor**

Column 2: **Creditor**

Name

Mailing Address

Name

Check all schedules that apply:

2.1 **Kevin McCalmon**

**Seattle Economic Development**

D \_\_\_\_\_  
 E/F **3.6**  
 G \_\_\_\_\_

2.2 **Sarah McCalmon**

**Seattle Economic Development**

D \_\_\_\_\_  
 E/F **3.6**  
 G \_\_\_\_\_

Fill in this information to identify the case:

Debtor name **Fofcee SPC**

United States Bankruptcy Court for the: **WESTERN DISTRICT OF WASHINGTON**

Case number (if known) \_\_\_\_\_

Check if this is an amended filing

## Official Form 207

### Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy

04/22

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

#### Part 1: Income

##### 1. Gross revenue from business

None.

Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year

Sources of revenue  
Check all that apply

Gross revenue  
(before deductions and exclusions)

From the beginning of the fiscal year to filing date:  
From **1/01/2024** to **Filing Date**

Operating a business  
 Other \_\_\_\_\_

**\$137,360.61**

For prior year:  
From **1/01/2023** to **12/31/2023**

Operating a business  
 Other \_\_\_\_\_

**\$157,396.79**

For year before that:  
From **1/01/2022** to **12/31/2022**

Operating a business  
 Other **Gross Sales**

**\$109,171.00**

##### 2. Non-business revenue

Include revenue regardless of whether that revenue is taxable. *Non-business income* may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

None.

Description of sources of revenue

Gross revenue from each source  
(before deductions and exclusions)

#### Part 2: List Certain Transfers Made Before Filing for Bankruptcy

##### 3. Certain payments or transfers to creditors within 90 days before filing this case

List payments or transfers--including expense reimbursements--to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$7,575. (This amount may be adjusted on 4/01/25 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

None.

Creditor's Name and Address

Dates

Total amount of value

Reasons for payment or transfer  
Check all that apply

Creditor's Name and Address	Dates	Total amount of value	Reasons for payment or transfer Check all that apply
3.1. <b>Credit Key</b>	<b>05/15 -08/26</b>	<b>\$11,282.94</b>	<input type="checkbox"/> Secured debt <input checked="" type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other _____
3.2. <b>Eagles Landing c/o Tom Little 101 North Sunset Drive Camano Island, WA 98282</b>	<b>05/15/8/26</b>	<b>\$8,800.00</b>	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input checked="" type="checkbox"/> Other <u>Lease Payment</u>

**4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider**

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$7,575. (This amount may be adjusted on 4/01/25 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. *Insiders* include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

None.

Insider's name and address Relationship to debtor	Dates	Total amount of value	Reasons for payment or transfer
--	-------	-----------------------	---------------------------------

**5. Repossessions, foreclosures, and returns**

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

None

Creditor's name and address	Describe of the Property	Date	Value of property
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**6. Setoffs**

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

None

Creditor's name and address	Description of the action creditor took	Date action was taken	Amount
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**Part 3: Legal Actions or Assignments****7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits**

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity—within 1 year before filing this case.

None.

Case title Case number	Nature of case	Court or agency's name and address	Status of case
---------------------------	----------------	------------------------------------	----------------

**8. Assignments and receivership**

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

None

**Part 4: Certain Gifts and Charitable Contributions**

9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000

None

Recipient's name and address	Description of the gifts or contributions	Dates given	Value
------------------------------	---	-------------	-------

**Part 5: Certain Losses**

10. All losses from fire, theft, or other casualty within 1 year before filing this case.

None

Description of the property lost and how the loss occurred	Amount of payments received for the loss	Dates of loss	Value of property lost
<p>If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received.</p> <p>List unpaid claims on Official Form 106A/B (Schedule A/B: Assets – Real and Personal Property).</p>			

**Part 6: Certain Payments or Transfers**

11. Payments related to bankruptcy

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

None.

Who was paid or who received the transfer? Address	If not money, describe any property transferred	Dates	Total amount or value
---	---	-------	-----------------------

12. Self-settled trusts of which the debtor is a beneficiary

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.

Do not include transfers already listed on this statement.

None.

Name of trust or device	Describe any property transferred	Dates transfers were made	Total amount or value
-------------------------	-----------------------------------	---------------------------	-----------------------

13. Transfers not already listed on this statement

List any transfers of money or other property by sale, trade, or any other means made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

None.

Who received transfer? Address	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
-----------------------------------	--	------------------------	-----------------------

**Part 7: Previous Locations**

14. Previous addresses

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

Does not apply

Address	Dates of occupancy From-To
---------	-------------------------------

**Part 8: Health Care Bankruptcies****15. Health Care bankruptcies**

Is the debtor primarily engaged in offering services and facilities for:

- diagnosing or treating injury, deformity, or disease, or
- providing any surgical, psychiatric, drug treatment, or obstetric care?

No. Go to Part 9.  
 Yes. Fill in the information below.

Facility name and address	Nature of the business operation, including type of services the debtor provides	If debtor provides meals and housing, number of patients in debtor's care
---------------------------	--	---

**Part 9: Personally Identifiable Information****16. Does the debtor collect and retain personally identifiable information of customers?**

No.  
 Yes. State the nature of the information collected and retained.

**17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit?**

No. Go to Part 10.  
 Yes. Does the debtor serve as plan administrator?

**Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units****18. Closed financial accounts**

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred?  
 Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

None

Financial Institution name and Address	Last 4 digits of account number	Type of account or instrument	Date account was closed, sold, moved, or transferred	Last balance before closing or transfer
--	---------------------------------	-------------------------------	--	---

**19. Safe deposit boxes**

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

None

Depository institution name and address	Names of anyone with access to it Address	Description of the contents	Does debtor still have it?
---	--	-----------------------------	----------------------------

**20. Off-premises storage**

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

None

Facility name and address	Names of anyone with access to it	Description of the contents	Does debtor still have it?
---------------------------	-----------------------------------	-----------------------------	----------------------------

**Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own**

**21. Property held for another**

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

None

**Part 12: Details About Environment Information**

For the purpose of Part 12, the following definitions apply:

*Environmental law* means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).

*Site* means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.

*Hazardous material* means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.

**Report all notices, releases, and proceedings known, regardless of when they occurred.**

**22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law?** Include settlements and orders.

No.  
 Yes. Provide details below.

Case title Case number	Court or agency name and address	Nature of the case	Status of case
---------------------------	-------------------------------------	--------------------	----------------

**23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?**

No.  
 Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
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**24. Has the debtor notified any governmental unit of any release of hazardous material?**

No.  
 Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
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**Part 13: Details About the Debtor's Business or Connections to Any Business****25. Other businesses in which the debtor has or has had an interest**

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

None

Business name address	Describe the nature of the business	Employer Identification number Do not include Social Security number or ITIN.	Dates business existed
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**26. Books, records, and financial statements**

26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

None

Name and address	Date of service From-To
------------------	----------------------------

Name and address		Date of service From-To
26a.1.	<b>Kim Robb 26924 103rd Dr NW Stanwood, WA 98292</b>	01/24 -Current
26a.2.	<b>Pearson Financial CPA's</b>	2024 - Current

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

None

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.

None

Name and address	If any books of account and records are unavailable, explain why
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26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

None

Name and address
------------------

**27. Inventories**

Have any inventories of the debtor's property been taken within 2 years before filing this case?

No

Yes. Give the details about the two most recent inventories.

Name of the person who supervised the taking of the inventory	Date of inventory	The dollar amount and basis (cost, market, or other basis) of each inventory
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28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.

Name	Address	Position and nature of any interest	% of interest, if any
<b>Kevin McCalmon</b>		President	50%

Name	Address	Position and nature of any interest	% of interest, if any
<b>Sarah McCalmon</b>		Director	50%

29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?

No

Yes. Identify below.

**30. Payments, distributions, or withdrawals credited or given to insiders**

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised?

No  
 Yes. Identify below.

Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
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31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?

No  
 Yes. Identify below.

Name of the parent corporation	Employer Identification number of the parent corporation
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32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?

No  
 Yes. Identify below.

Name of the pension fund	Employer Identification number of the pension fund
--------------------------	--

**Part 14: Signature and Declaration**

**WARNING** -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both.  
18 U.S.C. §§ 152, 1341, 1519, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on September 10, 2024

/s/ Kevin McCalmon  
Signature of individual signing on behalf of the debtor

**Kevin McCalmon**  
Printed name

Position or relationship to debtor \_\_\_\_\_

Are additional pages to *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy* (Official Form 207) attached?

No  
 Yes

**United States Bankruptcy Court**  
**Western District of Washington**

In re **Fofcee SPC**

Debtor(s)

Case No.

Chapter

**11**

**DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR(S)**

1. Pursuant to 11 U.S.C. § 329(a) and Fed. Bankr. P. 2016(b), I certify that I am the attorney for the above named debtor(s) and that compensation paid to me within one year before the filing of the petition in bankruptcy, or agreed to be paid to me, for services rendered or to be rendered on behalf of the debtor(s) in contemplation of or in connection with the bankruptcy case is as follows:

For legal services, I have agreed to accept .....	\$ <b>To Be Determined</b>
Prior to the filing of this statement I have received .....	\$ <b>5,000.00</b>
Balance Due .....	\$ <b>To Be Determined</b>

2. \$ **1,738.00** of the filing fee has been paid.

3. The source of the compensation paid to me was:

Debtor       Other (specify):

4. The source of compensation to be paid to me is:

Debtor       Other (specify):

5.  I have not agreed to share the above-disclosed compensation with any other person unless they are members and associates of my law firm.

I have agreed to share the above-disclosed compensation with a person or persons who are not members or associates of my law firm. A copy of the agreement, together with a list of the names of the people sharing in the compensation is attached.

6. In return for the above-disclosed fee, I have agreed to render legal service for all aspects of the bankruptcy case, including:

- a. Analysis of the debtor's financial situation, and rendering advice to the debtor in determining whether to file a petition in bankruptcy;
- b. Preparation and filing of any petition, schedules, statement of affairs and plan which may be required;
- c. Representation of the debtor at the meeting of creditors and confirmation hearing, and any adjourned hearings thereof;
- d. [Other provisions as needed]

**Negotiations with secured creditors to ascertain the market value of personal property held as security; negotiations with unsecured creditors regarding claim amount and liquidation value of property; preparation of Chapter 11 schedules and statements; preparation and presentment of Chapter 11 Plan; general consultation with the debtor regarding the case; defense of relief from stay actions.**

7. By agreement with the debtor(s), the above-disclosed fee does not include the following service:

**Adversary proceeding filed against the Debtor or Debtor's principals.**

**CERTIFICATION**

I certify that the foregoing is a complete statement of any agreement or arrangement for payment to me for representation of the debtor(s) in this bankruptcy proceeding.

9/10/24  
*Date*

/s/ Thomas Neeleman  
**Thomas D. Neeleman 33980**  
*Signature of Attorney*  
**Neeleman Law Group, P.C.**  
**1403 8th Street**  
**Marysville, WA 98270**  
**(425) 212-4800 Fax: (425) 212-4802**  
**courtmail@expresslaw.com**  
*Name of law firm*

**United States Bankruptcy Court**  
**Western District of Washington**

In re **Fofcee SPC**

Debtor(s)

Case No.

Chapter **11**

**LIST OF EQUITY SECURITY HOLDERS**

Following is the list of the Debtor's equity security holders which is prepared in accordance with rule 1007(a)(3) for filing in this Chapter 11 Case

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
<b>Kevin McCalmon 48 Lucky Lane Camano Island, WA 98282</b>	<b>Common Stock</b>		<b>Shares</b>

**DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP**

I, the of the SPC named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date **September 10, 2024**

Signature **/s/ Kevin McCalmon**  
**Kevin McCalmon**

*Penalty for making a false statement of concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.  
18 U.S.C. §§ 152 and 3571.*

AMEX  
P.O. BOX 96001  
LOS ANGELES, CA 90096

ATTORNEY GENERAL FOR WA STATE  
BANKRUPTCY & COLLECTIONS UNIT  
800 FIFTH AVE, 20TH FLOOR  
SEATTLE, WA 98104

CREDIT KEY

EAGLES LANDING  
C/O TOM LITTLE  
101 NORTH SUNSET DRIVE  
CAMANO ISLAND, WA 98282

IRS  
CENTRALIZED INSOLVENCY  
P.O. BOX 7346  
PHILADELPHIA, PA 19101-7346

KEVIN MCCALMON  
48 LUCKY LANE  
CAMANO ISLAND, WA 98282

KEVIN MCCALMON

SARAH MCCALMON

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SBA  
SEATTLE DISTRICT OFFICE  
2401 FOURTH AVE, SUITE 450  
SEATTLE, WA 98121

SEATTLE ECONOMIC DEVELOPMENT  
1437 SOUTH JACKSON STREET  
SEATTLE, WA 98144

UNITED STATES ATTORNEYS OFFICE  
ATTN: BANKRUPTCY ASSISTANT  
700 STEWART STREET, ROOM 5220  
SEATTLE, WA 98101

WA DEPARTMENT OF REVENUE  
2101 4TH AVE, STE 1400  
SEATTLE, WA 98121

WA DEPT OF L & I  
PO BOX 44000  
OLYMPIA, WA 98504-4000

WA EMPLOYMENT SECURITY DEPT  
PO BOX 34949  
SEATTLE, WA 98124-1949

**United States Bankruptcy Court  
Western District of Washington**

In re **Fofcee SPC**

Debtor(s)

Case No.

Chapter

**11**

**VERIFICATION OF CREDITOR MATRIX**

I, the   of the SPC named as the debtor in this case, hereby verify that the attached list of creditors is true and correct to the best of my knowledge.

Date: **September 10, 2024**

*/s/ Kevin McCalmon*

**Kevin McCalmon/**

Signer/Title